

## CHANGES APRIL 1, 2014 THROUGH SEPTEMBER 30, 2014

**TITLE 24 Chapter IX—Con.**

983.209 Redesignated as 983.210; redesignated from 983.208 .....	36168
983.210 Redesignated from 983.209; (i) revised; (j) added .....	36168
983.211 Added .....	36168
983.251 (a)(4) added .....	36168
983.256 (f) and (g) revised .....	36168
983.257 (b) removed; (c) redesignated as new (b); new (b) amended .....	36169
983.258 Redesignated as 983.259; new 983.258 added .....	36169
983.259 Redesignated as 983.260; redesignated from 983.258 .....	36169
983.260 Redesignated as 983.261; redesignated from 983.259; (b)(2)(i) amended; (c) revised .....	36169
983.261 Redesignated as 983.262; redesignated from 983.260 .....	36169
983.262 Redesignated from 983.261; heading, (b) and (d) revised; (e) added .....	36169
983.301 (d) and (e) revised .....	36169
983.302 (c) revised; (e)(3) amended .....	36170
983.303 (a), (b)(3) and (f)(1) revised .....	36170
983.304 (e) revised .....	36170

**Chapter X—Office of Assistant Secretary for Housing—Federal Housing Commissioner, Department of Housing and Urban Development (Interstate Land Sales Registration Program) (Parts 1700—1799)**

1710 Removed.....	34225
1715 Removed.....	34225
1720 Removed.....	34226

**Chapter XV—Emergency Mortgage Insurance and Loan Programs, Department of Housing and Urban Development (Parts 2700—2799)**

2700 Removed.....	46182
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**Chapter XX—Office of Assistant Secretary for Housing—Federal Housing Commissioner, Department of Housing and Urban Development (Parts 3200—3899)**

3280.4 (o)(15) added .....	31863
3280.604 (b)(2) amended.....	31863
3280.607 (b)(3)(v) revised .....	31863
3284.5 Revised .....	47377
3285.5 Amended .....	53614
3285.402 (a) revised; (b) and (c) redesignated as (c) and (d); new (b) and appendix added .....	53614
3286.505 (e) revised .....	53618
3400 Removed.....	34226
3500 Removed.....	34226

**Chapter XXIV—Board of Directors of the HOPE for Homeowners Program (Parts 4000—4099)**

4000 Removed.....	41424
4001 Removed.....	41424

*Proposed Rules:*

5.....	40019
203.....	26376
900—1699 (Ch. IX).....	29700, 57489
943.....	40019
3284 .....	25035

**TITLE 25—INDIANS****Chapter I—Bureau of Indian Affairs, Department of the Interior (Parts 1—299)**

23 Nomenclature changes .....	27190
23.11 (c)(1) revised .....	27190

*Proposed Rules:*

41 .....	54936
83.....	30766, 44149
151 .....	24648, 37254
169 .....	34455, 47402

**TITLE 26—INTERNAL REVENUE****Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—899)**

1 Technical correction .....	18161, 24331, 45683
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Authority citation amended .....	26117, 37639, 41888, 48667, 51091	1.174-2 (a)(7) removed; (a)(2), (3) through (6), (8) and (9) redesignated as (a)(3), (6) through (9), (10) and (11); (a)(1) heading, new (2), new (3) heading, new (4), new (5), new (6) through (11) headings, new (11) <i>Example 3</i> through <i>Example 10</i> , (b)(1) heading, (2) heading, (3) heading, (5) and (d) added; new (a)(7), new (9), new (11) <i>Examples 1 and 2</i> amended; new (a)(11) introductory text and (b)(4) revised .....	42195
1.36B-0 Amended.....	26117	1.195-2 Added.....	42679
1.36B-2 (b)(2) and (c)(3)(v)(C) revised; (d) added.....	43626	1.263(a)-0 Correctly amended .....	42191
1.36B-2T Added .....	43627	1.263(a)-1 (f)(1) and (5) correctly amended; (f)(1)(i)(B)(2), (ii)(B)(2), (3)(iv), (vii) and (7) <i>Example 6</i> heading correctly revised.....	42191
1.36B-3 (g)(1) revised; (m) added .....	43627	1.263(a)-2 (d)(1), (f)(2)(iv)(A), (B) and (h)(2) correctly amended; (f)(3)(ii) heading correctly revised.....	42191
1.36B-4 (b)(5) removed; (b)(6) redesignated as new (b)(5); (a)(1)(ii), (4) <i>Example 4</i> , (b)(3), (4) and new (b)(5) <i>Example 9</i> revised; (a)(3)(iii), (4) <i>Examples 10</i> through <i>14</i> , new (b)(5) <i>Example 10</i> and (c) added.....	43627	1.263(a)-3 (d), (e)(2)(i), (f)(2)(i), (3)(i), (g)(2)(ii) <i>Example 3</i> , (h)(5)(ii), (6), (i)(6) <i>Example 3</i> , (j)(3) <i>Example 11</i> , (k)(2), (7) <i>Example 7</i> , <i>Example 30</i> and (n)(2) correctly amended; (h)(4), (k)(1)(v) and (vi) correctly revised .....	42191
1.36B-4T Added .....	43628	(g)(2)(i), (ii) <i>Examples 1, 2, 4</i> , (k)(7) <i>Examples 30 and 31</i> amended .....	48684
1.36B-5 Revised .....	26117	1.263A-1 (l) correctly revised .....	42192
1.41-9 (b)(2) revised.....	31864	1.382-3 (j)(17) revised .....	44282
1.41-9T Added .....	31864	1.382-3T Added .....	44282
1.45R-0 Added.....	36646	1.401-1 (b)(1)(ii) amended.....	26842
1.45R-1 Added.....	36646	1.401(a)(9)-5 Amended.....	37639
1.45R-2 Added.....	36646	1.401(a)(9)-6 Amended.....	37639
1.45R-3 Added.....	36646	(c)(4)(i) introductory text and (d)(3)(i) correctly revised; (d)(1)(ii)(B) correctly amended.....	45683
1.45R-4 Added.....	36646	1.402(a)-1 (a)(1)(ii) amended; (e) added .....	26842
1.45R-5 Added.....	36646	(e)(6) <i>Example 2</i> correctly amended .....	38247
1.67-4 Added .....	26619	1.402(c)-2 Amended.....	26842
(d) revised.....	41636	1.403(a)-1 (g) revised.....	26842
1.67-4T Removed .....	26620	1.403(b)-6 (g) amended .....	26842
1.72-15 (a) amended; (d), (h) and (i) revised; (f) removed .....	26841	(e)(9) added .....	37642
1.105-4 Removed .....	26841	1.408-8 Amended.....	37642
1.105-6 Removed .....	26841		
1.106-1 Existing text designated as (a) and amended; (b) added .....	26841		
1.108-7 (d)(2)(iii) and (f)(2) amended.....	42677		
1.162-3 (c)(4)(i), (ii), (d)(1), (2), (e)(1) and (j)(3) correctly amended; (d)(3) correctly revised .....	42190		
1.162-4 (a) correctly amended.....	42191		
1.162-31 Added .....	56904		
1.162(l)-1T Added.....	43631		
1.165-2 (c) amended .....	48667		
1.168(i)-0 Amended .....	48667		
1.168(i)-0T Removed .....	48667		
1.168(i)-1 (a) through (l)(1) and (m) revised .....	48667		
1.168(i)-1T Removed .....	48678		
1.168(i)-7 (a) amended; (b), (c)(2)(ii)(H) and (e) revised .....	48678		
1.168(i)-8 Added .....	48678		
1.168(i)-8T Removed .....	48684		

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**TITLE 26 Chapter I—Con.**

1.408A-6 Amended .....	37643	1.1016-3 (a)(1)(ii) amended .....	48684
1.411(a)(13)-1 (b)(2), (3), (4), (d)(3)(i), (4)(ii)(A), (C), (6) and (e)(2)(ii) revised; (d)(4)(ii)(E) added .....	56457	1.1092(b)-3T (b)(6) amended .....	41888
1.411(b)-1 (b)(2)(ii)(G) added .....	56459	1.1092(b)-6 Added .....	41888
1.411(b)(5)-1 (b)(1)(i)(B), (C), (ii), (iii), (2)(i), (c)(3)(i), (d)(1)(iv)(D), (2)(i), (ii), (3), (4)(ii), (iv), (5)(ii), (iv), (6)(ii), (iii), (e)(2), (3)(ii)(B), (C), (iii), (4) and (f)(2)(i)(B) re- vised; (c)(3)(iii) removed; (c)(5) <i>Example 8</i> , (d)(1)(viii), (4)(v), (e)(3)(ii)(D), (iv), (v) and (5) added; (d)(1)(v) and (e)(3)(i) amended.....	56460	1.1092(b)-6T Removed.....	41889
1.469-11 (b)(3)(iv)(C)(I) and (3) <i>Ex- ample 4</i> correctly revised .....	18159	1.1092(d)-1 (d) and (e) revised .....	51091
1.471-8 Revised .....	48036	1.1092(d)-1T Removed .....	51091
1.501(a)-1 (a)(2), (b)(1) and (3) re- vised; (f) added .....	37631	1.1361-4 (a)(8)(i)(A) and (B) amended; (a)(8)(ii) revised; (a)(8)(iii) removed.....	36205
1.501(a)-1T Added .....	37631	1.1361-4T Removed .....	36205
(f)(2) corrected.....	41886	1.1366-0 Amended .....	42677
1.501(c)(3)-1 (b)(1)(v) and (6) re- vised; (h) added.....	37631	1.1366-2 (a)(2) through (6) redesig- nated as (a)(3) through (7); new (a)(2) added; (a)(1)(i), (ii), new (3), new (4)(i), (ii), new (5), new (6)(i), (ii), (iii) and new (7) amended .....	42678
1.501(c)(3)-1T Added .....	37631	1.1366-5 Revised.....	42678
Section designation corrected .....	39311	1.1367-1 (h) <i>Example 5</i> amended.....	42678
(h)(2) corrected.....	41886	1.1367-3 Amended .....	42678
1.508-1 (a)(2)(i), (ii), (b)(2)(iv) and (v) revised; (c) added .....	37632	1.1411-0 Correctly amended .....	18160
1.508-1T Revised.....	37632	1.1411-2 (b)(2) correctly amended .....	18160
(c)(2) corrected .....	41886	1.1411-3 (c)(3)(ii)(A) and (iii)(B) amended .....	18160
1.708-1 (b)(6) added .....	42679	1.1411-4 (d)(4)(i)(C) <i>Example 2</i> , (f)(2)(v) <i>Example 1</i> , <i>Example 2</i> , (3)(vii), (4)(ii) <i>Example 1</i> , (g)(7)(i) introductory text and (h)(5) <i>Example 1</i> cor- rectly amended; (f)(3)(iii) and (h)(2) introductory text correctly revised .....	18160
1.709-1 (b)(3) redesignated as (b)(3)(i); new (b)(3)(i) heading and (ii) added; (b)(5) amended .....	42679	1.1411-5 (b)(2)(i) and (iii) cor- rectly revised .....	18160
(h)(4)(iii)(A) correctly amend- ed.....	49683	1.1411-10 (c)(5)(i)(B) correctly re- vised; (h) <i>Example 2</i> correctly amended .....	18160
1.861-9 (a) through (e), (f)(1), (2), (3)(i), (5), (g) and (h)(1) through (4) revised; (k) amended .....	41425	1.1441-1 (b)(2)(vii) and (e)(4)(ii)(B) introductory text correctly revised .....	37182
(h)(4)(iii)(A) correctly amend- ed.....	49683	1.1441-1T (b)(2)(iv)(A), (vii)(C)(I), (e)(3)(iv)(D)(3), (6), (4)(iv)(C) and (ix)(D) correctly amend- ed; (e)(2)(ii), (3)(ii)(A), (D), (iii)(A), (D), (iv)(C)(2)(i), (iv), (D)(2)(ii), (3)(v)(A), (C), (D), (4)(ii)(B) introductory text, (2), (ix)(C)(I), (5)(ii)(A), (iv), (v)(C)(I) and (2)(i) correctly revised.....	37182
1.861-9T (e)(2), (3) and (h)(4) re- vised; (k) amended; (l) re- moved .....	41426	1.1441-5T (c)(2)(iv)(A), (d)(2), (e)(5)(iii)(A) and (6)(ii) cor- rectly revised .....	37185
1.861-11 (d)(3) through (6) revised .....	41426		
1.861-11T (d)(6)(ii) revised; (h) amended; (i) removed .....	41426		
1.871-14 (c)(2) through (3)(i) cor- rectly revised .....	37182		
1.871-14T (c)(2)(v) and (vi) cor- rectly added .....	37182		

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1.1441-6T (a) and (b)(1) correctly revised; (c)(1) correctly amended .....	37186	1.6045-2T Correctly removed; CFR correction.....	21617
1.1441-7T (b)(2), (3)(i) and (11)(ii) correctly revised .....	37187	1.6045-3 (e)(1) and (g) amended .....	41130
1.1461-1 (i) correctly revised .....	37187	1.6045-4 (m)(1) revised; (s) amended.....	41130
1.1461-1T (c)(1)(ii)(A)(6), (B)(I) and (d) through (i) correctly revised; (c)(1)(ii)(B)(3) and (4) correctly amended .....	37187	1.6045-5 (a)(3)(i) and (h) amended .....	41130
1.1471-1T (b)(20) and (98) revised .....	37176	1.6046-1 (a)(2)(i)(a), (b), (c)(1), (3) and (l)(2) correctly revised; (a)(3) <i>Example 2, Example 3, Example 5</i> , (c) introductory text and (1) introductory text correctly amended .....	26837
1.1471-2 (a)(2)(ii) revised; (a)(2)(iii)(A)(1) through (4), (4)(ii)(B)(1) and (2) added .....	37176	1.6046-1T (e)(5) correctly revised .....	26837
1.1471-2T (a)(2)(i) revised .....	37177	1.6047-2 Added .....	37643
1.1471-3T (a)(3)(vi), (c)(3)(iii)(A)(5), (B)(I), (6)(iv), (d)(4)(i), (11)(xii)(B), (e)(4)(ii)(A), (iv)(A) and (vii)(B) revised; (e)(4)(vii)(C) and (D) added .....	37177	1.6049-4T (c)(4)(i) introductory text and (ii) introductory text correctly revised .....	37188
1.1471-4 (d)(6)(vi) and (vii) revised; (d)(7)(ii)(A)(1), (2) and (3) added .....	37178	1.6049-5T (b)(14) and (d)(4) <i>Example 11</i> correctly revised .....	37188
1.1471-4T (b)(3)(iii), (d)(2)(ii)(F), (iii)(B) introductory text and (7)(iv)(B) revised .....	37179	1.6049-6 (b)(3) added; (e)(5) amended .....	41130
1.1471-5T (f)(2)(iii) introductory text, (i) heading and (1) revised; (i) introductory text removed .....	37179	1.6050A-1 (c)(1) amended; (e) added .....	41130
1.1471-6T (h)(2) revised .....	37180	1.6050E-1 (k)(1) and (m) amended .....	41131
1.1472-1T (c)(1)(ii) and (3)(iii) revised .....	37180	1.6050N-1 (b) amended; (e) revised .....	41131
1.1473-1T (a)(4)(vi) and (vii) revised .....	37180	1.6050P-1 (f)(1)(i) amended; (h) revised .....	41131
1.1474-1T (d)(4)(iii)(C), (i)(1)(i), (ii), (iii)(C), (2) introductory text and (iii) revised .....	37180	1.6050S-1 (c)(1)(i) and (f) amended .....	41131
1.6038-2T Heading correctly revised .....	26837	1.6050S-3 (d)(1)(i) amended; (g) revised .....	41131
1.6038A-1 (n)(2) revised .....	32644	1.6055-1 (c)(2)(i)(A) correctly amended .....	24331
1.6038A-1T Removed .....	32644	31.2127-1 Added .....	36206
1.6038A-2 (d) and (e) revised .....	32645	31.2127-1T Removed .....	36206
1.6038A-2T Removed .....	32645	31.3121(b)(3)-1 (c), (d) and (e) revised .....	36206
1.6041-1 (d)(5)(ii)(A) and (B) correctly added .....	37188	31.3121(b)(3)-1T Removed .....	36206
1.6042-4 (b) and (g) revised .....	41129	31.3306(c)(5)-1 (c), (d) and (e) revised .....	36206
1.6043-4 (b)(4) and (i) amended .....	41129	31.3306(c)(5)-1T Removed .....	36206
1.6044-5 (b) amended; (d) revised .....	41129	31.3402(p)-1 (a) heading and (b) heading revised; (a) and (b) amended; (c) and (d) added .....	55363
1.6045-1T Correctly removed; CFR correction .....	21617	31.3402(p)-1T Removed .....	55363
Correctly added .....	22379	31.3406(g)-1T (e) correctly revised .....	37189
1.6045-2 (c) and (i) amended .....	41129	31.3406(h)-2T (i) correctly revised; (j) correctly added .....	37189
		31.3504-2 (e)(9) <i>Example 9</i> correctly amended .....	31219

## LSA—LIST OF CFR SECTIONS AFFECTED

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**TITLE 26 Chapter I—Con.**

51 Technical correction .....	57784
51.1 Added.....	43639
51.1T Removed.....	43639
51.2 Added.....	43639
51.2T Revised.....	43639
51.3 Added.....	43641
51.3T Removed.....	43641
51.4 Added.....	43641
(b)(2)(i)(A), (B), (ii), (iii), (iv) and (c)(4)(i)(D) correctly re- vised.....	57784
51.4T Removed.....	43643
51.5 Added.....	43643
51.5T Removed.....	43644
51.6 Added.....	43644
51.6T Removed.....	43644
51.7 Added.....	43644
51.7T Removed.....	43644
51.8 Added.....	43644
51.8T Removed.....	43645
51.9 Added.....	43645
51.9T Removed.....	43645
51.10 Added.....	43645
51.10T Removed.....	43645
51.11 Added.....	43645
51.11T Revised.....	43645
51.12T Removed.....	43645
51.6302-1 Added.....	43645
51.6302-1T Removed.....	43645
54.9815-2708 (c)(3)(iii) and (f) <i>Ex- ample 11</i> added .....	35947
54.9815-2713A (b), (c)(1) and (2)(i) introductory text revised; (f) added; interim .....	51098
54.9815-2713AT Added; interim .....	51098
301 Technical correction .....	24331, 57785
Authority citation amended .....	41891, 47264
301.6039E-1 Added.....	41891
301.6057-3 Added .....	58258
301.6058-2 Added .....	58259
301.6059-2 Added .....	58260
301.6103(h)(4)-1 Added .....	47264
301.6103(j)(1)-1T Added .....	41133
301.6109-4 Added .....	41131
301.6707-1 Added .....	44283
301.6707-1T Removed .....	44286
301.7602-1T Added .....	34626
301.7623-1 Revised.....	47264
301.7623-2 Added .....	47266
(d)(4) correctly revised .....	57785
301.7623-3 Added .....	47268
301.7623-4 Added .....	47270
301.7701-2 (c)(2)(iv)(A), (B), (C) and (e)(5) revised; (c)(2)(v)(A)(1) and (2) amend-	

ed; (c)(2)(vi), (e)(8) and (9) re- moved; (e)(6)(iv) added .....	36206
301.7701-2T Removed .....	36207
602 Technical correction .....	18161, 24331, 45683, 57784
602.101 (b) table amended (OMB numbers).....	37643, 43645

*Proposed Rules:*

1 .....	21163, 23922, 26190, 27230, 27508, 28468, 29700, 29701, 31892, 31893, 32687, 37697, 38809, 40031, 43693, 43694, 44324, 56305, 56310
31 .....	29701
51 .....	43699, 57853
54 .....	51117, 51118
301 .....	29701, 34668, 41152

**TITLE 27—ALCOHOL, TOBACCO  
PRODUCTS AND FIREARMS****Chapter I—Alcohol and Tobacco  
Tax and Trade Bureau, Depart-  
ment of the Treasury (Parts  
1—399)**

9.234 Added .....	41893
9.235 Added .....	41896
9.236 Added .....	44689
25.93 (a)(2) revised.....	58679
25.164 (c)(1) and (2) amended .....	58679
25.297 Heading, (b) and (c) re- vised .....	58679
73.3 Correctly amended.....	52199
73.40 Correctly amended .....	52199

**Chapter II—Bureau of Alcohol,  
Tobacco, Firearms, and Explosives,  
Department of Justice  
(Parts 400—699)**

447.11 Amended .....	46692
447.32 (c) amended.....	46692
447.35 (b) amended .....	46692
447.58 Amended.....	46692
478.11 Amended .....	46692
478.21 (b) amended .....	46692
478.56 (b) amended .....	46692
478.72 Amended .....	46692
478.73 (b) amended .....	46692
478.74 Amended .....	46692
478.76 Amended .....	46692
478.78 Amended .....	46692
478.103 (e) note amended .....	46692
478.124a Removed.....	45092